# COMMITTEE ON LEGISLATIVE RESEARCH OVERSIGHT DIVISION

#### FISCAL NOTE

**L.R. No.**: 6775-01 **Type:** Original

<u>Bill No.</u>: HB 2687 <u>Date</u> April 4, 2016

**Subject:** Courts, Prisons and Jails; Taxation and Revenue - Sales and Use

**Bill Summary:** This proposal extends the authority for regional jail districts to impose a

sales tax until September 30, 2027.

## State Fiscal Highlights

• No direct fiscal impact on the state is anticipated.

## Local Fiscal Highlights

• No direct fiscal impact on local political subdivisions is anticipated.

## Fiscal Analysis

Officials at the Office of Administration's Division of Budget & Planning, the Office of the State Auditor, the Office of the State Treasurer, the Department of Revenue, and the State Tax Commission each assume no fiscal impact to their respective agencies from this proposal.

In response to an identical proposal (SS for SB 937, 2016) officials at the **Office of the Secretary of State** assumed no fiscal impact to their agency.

No direct fiscal impact to small businesses would be expected as a result of this proposal. Also, this legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

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Director April 4, 2016 Ross Strope Assistant Director April 4, 2016